by adding the remnant gallonage to the quantity to be accounted for together with appropriate notation explaining the transactions.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended, 1360, as amended (26 U.S.C. 5201, 5206))

[T.D. ATF-206, 50 FR 23951, June 7, 1985]

### §19.390 Filling packages.

Spirits may be drawn into packages from a tank (conforming to the requirements of §19.273). Such packages shall be gauged by the proprietor, and he shall report the details of such gauge on a package gauge record, according to §19.769, and attach a copy of the package gauge record to each copy of the bottling and packaging record covering the product. Such packages shall be marked as prescribed by subpart R of this part.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

#### § 19.391 Removals by bulk conveyances or pipelines.

When the spirits in the processing accounts are to be removed in bulk conveyances or by pipeline, the proprietor shall record the filling of the conveyance or the transfer by pipeline on the bottling and packaging record. The spirits shall be removed from bonded premises in accordance with subpart P of this part. The cosignor shall forward to the consignee a statement of composition or a copy of any formula under which such spirits were processed for determining the proper use of the spirits, or for the labeling of the finished product. Bulk conveyances shall be marked as provided in subpart R of this part.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

[T.D. ATF-206, 50 FR 23951, June 7, 1985]

# $\S 19.392$ Rebottling.

When the spirits are dumped for rebottling, the proprietor shall prepare a bottling and packaging record, appropriately modified. If the spirits were originally bottled by another proprietor, a statement from the original

bottler consenting to the rebottling must be secured by the proprietor.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

## §19.393 Reclosing and relabeling.

The proprietor may reclose or relabel distilled spirits, either before removal from bonded premises or after return thereto. The reclosing or relabeling of spirits returned to bonded premises shall be done immediately, and the spirits promptly removed. When spirits were originally bottled by another proprietor, the relabeling proprietor shall have on file a statement from the original bottler consenting to the relabeling. When spirits are relabeled, the proprietor shall have a certificate of label approval or certificate of exemption from label approval issued under 27 CFR part 5 for labels used on relabeled spirits. The proprietor shall prepare a separate record according to §19.747 to cover the relabeling or reclosing. For spirits returned to bond under 26 U.S.C. 5215(c), the proprietor shall annotate such information on the record.

(Sec. 201, Pub. L. 85–859, 72 Stat. 1356, as amended, 1358, as amended (26 U.S.C. 5201, 5205); sec. 807, Pub. L. 96–39, 93 Stat. 280 (26 U.S.C. 5215))

[T.D. ATF-206, 50 FR 23951, June 7, 1985]

## §19.394 Bottled-in-bond spirits.

Spirits which are labeled as bottledin-bond for domestic consumption shall meet the requirements in 27 CFR part 5 and shall bear a closure or other device as required by subpart T of this part.

(Approved by the Office of Management and Budget under control number 1512–0189)

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

[T.D. ATF-206, 50 FR 23951, June 7, 1985]

#### § 19.395 Labels for export spirits.

All bottles containing spirits bottled for export shall have securely affixed thereto a label showing the following:

- (a) Kind of spirits;
- (b) Percent-alcohol-by-volume of the spirits;